

## HIGHWAY USE TAX EVASION PROJECTS

	FAST Act (extension)	Bipartisan Infrastructure Law (BIL)				
Fiscal year (FY)	2021	2022	2023	2024	2025	2026
Contract authority	NTE* \$4 M	NTE* \$4 M	NTE* \$4 M	NTE* \$4 M	NTE* \$4 M	NTE* \$4 M

\*Not to exceed

Note: Except as indicated, all references in this document are to the Bipartisan Infrastructure Law (BIL), enacted as the Infrastructure Investment and Jobs Act, Pub. L. 117-58 (Nov. 15, 2021).

### Program Purpose

The BIL continues the Highway Use Tax Evasion Projects program, which authorizes the Secretary to provide funding to the Internal Revenue Service and the States to carry out intergovernmental enforcement efforts along with training and research to reduce evasion of payment of motor fuel and other highway use taxes.

### Statutory Citations

- § 11120; 23 U.S.C. 143

### Funding Features

#### Type of Budget Authority or Authorization of Appropriations

- Contract authority from the Highway Account of the Highway Trust Fund, subject to the overall Federal-aid obligation limitation.

#### Source of funding

- The BIL continues to fund this program through a deduction, not to exceed \$4 million per year for each of FYs 2022-2026, from the funds authorized for FHWA's administrative expenses. [§ 11120; 23 U.S.C. 143(b)(2)(A)]

#### Allocation of funding

- The BIL continues to allow the Secretary discretion in the allocation of funds to the Internal Revenue Service and the States, except that \$2 million must be made available only to carry out intergovernmental enforcement efforts, including research and training. [23 U.S.C. 143(b)(2)(B)]

#### Other funding for fuel tax evasion initiatives

- The BIL continues the authority of a State to use up to 0.25 percent of its Surface Transportation Block Grant Program apportionment on initiatives to halt the evasion of payment of motor fuel taxes. [23 U.S.C. 143(b)(8)]

### Federal Share

- 100% [23 U.S.C. 143(b)(6)]

#### Eligible activities and program features

- The BIL does not modify any of the program's eligibilities or features.

**Additional Information and Assistance**

- FHWA can connect you with your local FHWA office and support you with technical assistance for planning, design, construction, preserving, and improving public roads and in the stewardship of Federal funds. For assistance, visit: [https://www.fhwa.dot.gov/bipartisan-infrastructure-law/technical\\_support.cfm](https://www.fhwa.dot.gov/bipartisan-infrastructure-law/technical_support.cfm).